THE DETERMINANTS OF BEHAVIORAL ACCEPTANCE FOR TAX E-FILING AMONG TAX PREPARERS IN MALAYSIA

By

SALIZA ABDUL AZIZ

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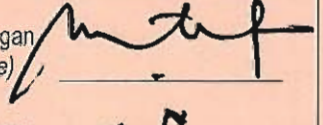
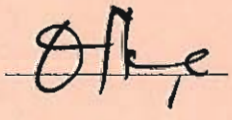
Pemeriksa Luar *(External Examiner)*	: **Prof. Dato' Dr. Mustafa Mohd Hanefah**	Tandatangan *(Signature)*	
Pemeriksa Luar *(External Examiner)*	: **Prof. Madya Dr. Omar Zakaria**	Tandatangan *(Signature)*	

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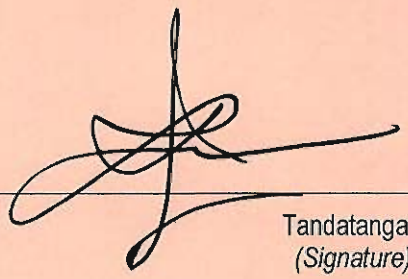

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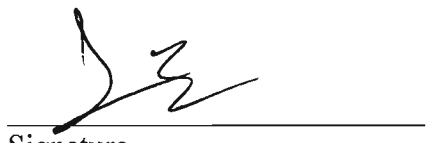

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ABSTRACT

Are we ready to fully transform manual application to electronic engagement in achieving Vision 2020? At the last phase of the e-government development, despite the huge investment put forward, the behavioral intention acceptability is in doubt and has not fully achieved the target. How far this opportunity has been taken by Malaysians is the main concern of this research. In taxation, specifically in corporate tax e-filing, acceptability seems to be low/unsatisfactory as reported by the Inland Revenue Board of Malaysia (IRBM). The percentage of engagement is unsatisfied even after 10 years of tax e-filing implementation. Thus, the situation of the technology of tax e-filing being underutilized, despite the evolution requires some explanations. This indirectly could possibly risk the achievement of the government transformation programs. In seeking imperative answers, this research is designed for the following objectives: (1) to determine the level of acceptance of tax e-filing among Malaysian tax agents/preparers , (2) to identify the determinants of tax e-filing acceptability and (3) to examine how the factors identified in (2) are related to tax e-filing acceptability. The results of this research were obtained via simple random sampling from 213 respondents by using Structural Equation Modeling (SEM), Partial Lease Square (PLS) and Bootstrapping. They provide a useful tool to determine and assess the possibility for new technology introductions. Indirectly, the understanding could reduce the percentage of resistance to adopt any new system, which takes into account the few factors identified in this research. Conclusively, the findings support the Unified Theory of Acceptance and the Use of Technology (UTAUT) theory in particular, and are consistent with previous findings in general. Hence, the new development in this tax e-filing aspect certainly would give impacts on the theory as well as management.

Keywords: Unified Theory of Acceptance and Use of Technology (UTAUT), tax agents/preparers, tax e-filing.

ABSTRAK

Adakah kita sudah bersedia untuk mentransformasikan sistem manual kepada penggunaan elektronik ke arah mencapai Visi 2020? Pada fasa terakhir pembangunan e-kerajaan, di samping peruntukkan pelaburan yang besar, perlakuan dalam keinginan kebolehterimaan masih diragukan dan tidak sepenuhnya mencapai sasaran. Sejauh mana peluang ini diambil oleh rakyat Malaysia adalah tujuan utama kajian ini dilakukan. Di dalam aspek pencukaian, secara khususnya di dalam e-pemfailan cukai korporat, kebolehterimaannya tampak rendah atau tidak memuaskan seperti yang dilaporkan oleh Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Peratusan penerimaan masih kurang memuaskan walaupun setelah 10 tahun penggunaan pemfailan cukai secara elektronik. Oleh yang demikian, situasi penggunaan e-pemfailan cukai yang rendah, di samping pelbagai evolusi yang memerlukan beberapa penjelasan, secara tidak langsung memberikan kesan terhadap pencapaian program transformasi kerajaan. Oleh itu, kajian ini telah dibentuk mengikut objektif-objektif tersebut: (1) untuk menentukan tahap penerimaan e-pemfailan cukai dalam kalangan ejen atau penyedia cukai di Malaysia; (2) untuk mengenalpasti penentu kebolehterimaan e-pemfailan cukai; dan (3) untuk meneliti bagaimana faktor-faktor yang dikenal pasti dalam objektif kedua (2) berkaitan dengan kebolehterimaan e-pemfailan cukai. Dapatan kajian ini diperoleh melalui pensampelan rawak mudah terhadap 213 responden dan menggunakan kaedah Structural Equation Modeling (SEM), Partial Lease Square (PLS) *dan* Bootstrapping. *Kaedah ini amat berguna dalam menentukan dan menaksirkan kemungkinan untuk memperkenalkan teknologi baru. Secara tidak langsung, kefahaman tersebut boleh mengurangkan peratusan penolakan bagi menggunakan sistem yang baru dengan mengambil kira beberapa faktor seperti yang dikenal pasti di dalam kajian ini. Secara keseluruhan, dapatan kajian ini adalah menyokong teori* Unified Theory of Acceptance and Use of Technology (UTAUT) *dan secara umumnya sejajar dengan dapatan kajian-kajian yang terdahulu. Oleh yang demikian, perkembangan terbaru di dalam aspek e-pemfailan cukai ini pasti memberi beberapa impak ke atas teori serta pengurusan.*

Katakunci: Unified Theory of Acceptance and Use of Technology (UTAUT), *ejen/penyedia cukai, pemfailan cukai elektronik.*

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Saliza Abdul Aziz

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ABBREVIATIONS

HSBB	:	High-speed broadband
MSC	:	Multimedia Super Corridor
IRB	:	Inland Revenue Board
MAMPU	:	Malaysian Administrative Modernization and Management Planning Unit
SMS	:	Short message service
PDRM	:	Royal Malaysian Police
EPF	:	Employees Provident Fund
ICT	:	Information and Communications Technology
E-government	:	Electronic government
GITN	:	Government Integrated Telecommunications Network
E-filing	:	Electronic filing
G2C	:	Government to Community
PKI	:	Public Key Infrastructure
IT	:	Information technology
UTAUT	:	Unified Theory of Acceptance and Use of Technology
TRA	:	Theory of Reasoned Action
TAM/TAM2/	:	Technology Acceptance Model/ Technology Acceptance Model 2/
TAM3	:	Technology Acceptance Model 3
MM	:	Motivational Model
TPB	:	Theory of Planned Behavior
DTPB	:	Decomposed Theory of Planned Behavior
C-TAM-TPB	:	Combined TAM-TPB
MPCU	:	Model of PC Utilization
IDT	:	Innovation Diffusion Theory
SCT	:	Social Cognitive Theory
PCB	:	Perceived Behavioral Control
PE	:	Performance Expectancy
EE	:	Effort Expectancy
SI	:	Social Influence
FC	:	Facilitating Conditions
PV	:	Perceived Value
DC	:	Design Characteristics
IA	:	Incentive Alignment
UP	:	User Participation
T	:	Training
OPS	:	Organization and Peer Supports
FA	:	Factor Analysis
EFA	:	Exploring Factor Analysis
CFA	:	Confirmatory Factor Analysis
SEM	:	Structural Equation Modeling

PLS	:	Partial Lease Square
AVE	:	Average Variance Extracted
CR	:	Construct Reliability / Composite Reliability
CA	:	Cronbach Alpha
KMO	:	Kaiser-Meyer-Olkin
BTOS	:	Batlett's Test of Sphericity
x^2 GOF	:	Chi-Square Goodness-of-Fit
x^2	:	Chi-Square
GOF	:	Goodness-of-Fit
DF	:	Degree of Freedom
GFI	:	Goodness-of-Fit Index
RMSEA	:	Root Mean Square Error of Approximation
RMSR	:	Root Mean Square Residual
SRMR	:	Standardized Root Mean Residual
NFI	:	Normed Fit Index
TLI	:	Tucker-Lewis Index
CFI	:	Comparative Fit Index
AGFI	:	Adjusted Goodness of Fit Index
VIF	:	Variance Inflation Factor

CHAPTER 1

INTRODUCTION

1.1 Background of Study

How can we be certain that Malaysia will be fully developed by the year 2020? Are we in the right place? In the era of government transformation towards e-government for example, can we feel proud of Malaysia achievement? Malaysia has less than 10 years to achieve Vision 2020 towards a developed country. At this stage, the basic drive to put services online which are one (1) of the flagships' application should be approaching its limits. The e-government should now be an integral part of government services delivery (2005) and be in information age government where new technology being used. The government should be servicing citizens of more conveniences, accessible as well as with quality and not trail behind technology development.

In looking forward to building a knowledge-rich society, Malaysian government had initiated the Multimedia Super Corridor (MSC) in 1996. The MSC is to create a high-tech business corridor and assist Malaysia to become a fully developed nation by the year 2020. The implementation of the e-government indicates the beginning of a journey of reinventing the government by transforming the way it operates, modernizing and enhancing its service delivery (MSC, 1997). Since then, Malaysian citizens seem relatively aware of the online and other electronic services, and in fact eager to use those

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